

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Eastern Howard School Corp (3480)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$709,484	\$682,404	\$730,580	\$730,545	0.73%	0.00%
Non - Certified Salaries	120	\$193,584	\$184,210	\$203,016	\$210,475	2.11%	3.67%
Group Health Insurance	222	\$177,463	\$169,975	\$156,742	\$158,617	-2.77%	1.20%
Teacher Retirement Fund, After 7-1-95	216	\$70,577	\$57,018	\$68,587	\$68,808	-0.63%	0.32%
Social Security Certified	212	\$52,881	\$50,425	\$54,194	\$54,211	0.62%	0.03%
Other Professional and Technical Services	319	\$9,761	\$9,182	\$22,245	\$20,473	20.34%	-7.97%
Public Employees Retirement Fund	214	\$17,006	\$13,176	\$16,425	\$19,610	3.62%	19.39%
Operational Supplies	611	\$15,649	\$11,190	\$13,286	\$15,887	0.38%	19.58%
Social Security Noncertified	211	\$13,185	\$12,976	\$14,500	\$15,296	3.78%	5.49%
Severance/Early Retirement Pay	213	\$1,430	\$33,558	\$19,336	\$7,691	52.28%	-60.23%
Postage and Postage Machine Rental	532	\$3,187	\$4,515	\$2,607	\$7,062	22.01%	170.93%
Staff Services	314	\$7,623	\$1,386	\$1,393	\$2,863	-21.72%	105.53%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,277	\$4,607	\$2,338	\$2,436	-21.08%	4.20%
Nonlicensed Employees	136	\$1,599	\$1,059	\$525	\$2,002	5.78%	281.07%
Group Life Insurance	221	\$879	\$1,152	\$1,016	\$967	2.39%	-4.87%
Group Accident Insurance	223	\$1,001	\$1,195	\$988	\$926	-1.92%	-6.24%
Travel	580	\$1,276	\$874	\$181	\$600	-17.21%	230.42%
Rentals	440	\$0	\$0	\$250	\$500	NA	100.00%
Official Bond Premiums	525	\$476	\$476	\$476	\$496	1.03%	4.20%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$73	NA	NA
Insurance	520	\$0	\$0	\$349	\$0	NA	-100.00%
Student Instructional Support Total		\$1,283,338	\$1,239,379	\$1,309,034	\$1,319,536	0.70%	0.80%
Student Academic Achievement							
Certified Salaries	110	\$3,802,343	\$4,023,083	\$3,887,205	\$4,154,429	2.24%	6.87%
Group Health Insurance	222	\$470,662	\$553,032	\$577,928	\$603,019	6.39%	4.34%
Non - Certified Salaries	120	\$385,906	\$332,014	\$343,184	\$358,728	-1.81%	4.53%
Teacher Retirement Fund, After 7-1-95	216	\$368,445	\$304,784	\$313,311	\$343,294	-1.75%	9.57%
Social Security Certified	212	\$275,196	\$290,320	\$278,800	\$300,756	2.25%	7.88%
Computer Hardware	741	\$213,656	\$477,123	\$57,004	\$291,387	8.07%	411.17%
Transfer Tuition to Other School Corps Within State	561	\$88,101	\$105,727	\$108,364	\$118,419	7.67%	9.28%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$57,782	\$60,822	\$41,257	\$82,433	9.29%	99.81%
Other Professional and Technical Services	319	\$14,511	\$30,476	\$48,772	\$53,016	38.25%	8.70%
Content	747	\$84,471	\$36,005	\$66,257	\$38,165	-18.01%	-42.40%
Severance/Early Retirement Pay	213	\$3,413	\$95,011	\$35,055	\$37,845	82.49%	7.96%
Licensed Employees	135	\$53,087	\$46,484	\$36,282	\$36,879	-8.70%	1.64%
Connectivity	744	\$35,963	\$22,640	\$29,881	\$29,516	-4.82%	-1.22%
Teacher Retirement Fund, Prior to 7-1-95	215	\$40,752	\$31,115	\$27,125	\$29,413	-7.83%	8.44%
Social Security Noncertified	211	\$30,050	\$25,132	\$25,982	\$21,368	-8.17%	-17.76%
Repairs and Maintenance Services	430	\$13,004	\$6,206	\$31,226	\$20,478	12.02%	-34.42%
Other Technology Hardware	746	\$133,596	\$60,897	\$35,448	\$14,740	-42.37%	-58.42%
Textbooks	630	\$12,468	\$67,878	\$2,262	\$11,775	-1.42%	420.56%
Library Books	640	\$0	\$0	\$0	\$10,443	NA	NA
Pupil Services	313	\$18,542	\$17,571	\$19,181	\$8,093	-18.72%	-57.81%
Travel	580	\$18,910	\$18,198	\$12,624	\$7,301	-21.17%	-42.16%
Equipment	730	\$3,002	\$35,177	\$194	\$7,169	24.31%	3595.95%
Group Accident Insurance	223	\$5,678	\$6,745	\$6,069	\$6,216	2.29%	2.42%
Group Life Insurance	221	\$4,748	\$6,403	\$6,045	\$6,204	6.91%	2.63%
Public Employees Retirement Fund	214	\$5,028	\$4,570	\$4,909	\$4,986	-0.21%	1.56%
Instruction Services	311	\$12,950	\$3,990	\$7,940	\$1,900	-38.11%	-76.07%
Rentals	440	\$1,500	\$1,745	\$1,500	\$1,500	0.00%	0.00%
Other Employee Benefits	241 - 290	\$0	\$1,759	\$3,914	\$771	NA	-80.29%
Gasoline and Lubricants	613	\$648	\$795	\$759	\$539	-4.47%	-28.93%
Postage and Postage Machine Rental	532	\$457	\$883	\$293	\$388	-3.97%	32.61%
Professional Development	748	\$0	\$850	\$0	\$225	NA	NA
Advertising	540	\$143	\$0	\$287	\$162	3.17%	-43.53%
Overtime Salaries	140	\$309	\$278	\$156	\$78	-29.08%	-50.01%
Equipment Purchase over the LEA's Cap. Threshold	735	\$25,296	\$37,517	\$3,534	\$0	-100.00%	-100.00%
Dues and Fees	810	\$0	\$1,015	\$0	\$0	NA	NA
Unemployment Insurance	230	\$0	\$1,406	\$1	\$0	NA	-100.00%
Nonlicensed Employees	136	\$13,769	\$1,632	\$2,053	\$0	-100.00%	-100.00%
Periodicals	650	\$1,321	\$2,705	\$1,317	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$6,195,704	\$6,711,986	\$6,016,115	\$6,601,636	1.60%	9.73%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overhead and Operational							
Non - Certified Salaries	120	\$975,234	\$965,831	\$1,041,657	\$1,054,957	1.98%	1.28%
Heating and Cooling for Buildings - Electricity	621	\$401,937	\$392,850	\$372,961	\$300,413	-7.02%	-19.45%
Food Purchases	614	\$1,879	\$641	\$270	\$287,816	251.82%	106660.60%
Repairs and Maintenance Services	430	\$144,479	\$147,937	\$218,848	\$202,019	8.74%	-7.69%
Certified Salaries	110	\$202,740	\$190,341	\$177,389	\$192,822	-1.25%	8.70%
Operational Supplies	611	\$94,763	\$117,205	\$111,883	\$150,802	12.32%	34.78%
Group Health Insurance	222	\$127,359	\$132,291	\$131,029	\$150,048	4.18%	14.51%
Vehicles	731	\$85,921	\$0	\$27,167	\$88,937	0.87%	227.37%
Content	747	\$83,878	\$88,380	\$87,957	\$87,617	1.10%	-0.39%
Water and Sewage	411	\$49,156	\$81,644	\$78,110	\$81,881	13.61%	4.83%
Social Security Noncertified	211	\$77,366	\$75,011	\$82,446	\$80,073	0.86%	-2.88%
Public Employees Retirement Fund	214	\$74,903	\$67,784	\$74,609	\$68,214	-2.31%	-8.57%
Heating and Cooling for Buildings - Gas	622	\$50,255	\$107,216	\$73,202	\$65,440	6.82%	-10.60%
Miscellaneous Objects	876 - 899	\$4,034	\$18,482	\$2,989	\$65,371	100.64%	2086.99%
Gasoline and Lubricants	613	\$103,461	\$100,504	\$91,994	\$64,437	-11.16%	-29.96%
Nonlicensed Employees	136	\$79,285	\$72,733	\$92,009	\$46,358	-12.56%	-49.62%
Other Professional and Technical Services	319	\$19,984	\$31,868	\$40,842	\$43,890	21.74%	7.46%
Board of Education Services	318	\$42,791	\$17,898	\$34,453	\$29,429	-8.93%	-14.58%
Insurance	520	\$71,063	\$105,027	\$87,597	\$20,487	-26.72%	-76.61%
Teacher Retirement Fund, After 7-1-95	216	\$22,370	\$18,590	\$18,626	\$20,257	-2.45%	8.76%
Dues and Fees	810	\$12,384	\$12,733	\$17,755	\$17,373	8.83%	-2.15%
Telephone	531	\$40,458	\$23,639	\$22,117	\$16,446	-20.15%	-25.64%
Removal of Refuse and Garbage	412	\$11,269	\$9,834	\$9,769	\$13,718	5.04%	40.42%
Other Technology Hardware	746	\$1,906	\$173	\$874	\$12,714	60.71%	1354.07%
Social Security Certified	212	\$13,234	\$13,200	\$12,437	\$12,473	-1.47%	0.29%
Equipment	730	\$23,109	\$5,104	\$13,115	\$12,380	-14.45%	-5.60%
Connectivity	744	\$5,962	\$2,952	\$1,897	\$11,928	18.93%	528.72%
Tires and Repairs	612	\$6,215	\$4,881	\$7,361	\$11,618	16.93%	57.84%
Board Member Compensation	115	\$10,426	\$9,682	\$10,116	\$10,214	-0.51%	0.97%
Workers Compensation Insurance	225	\$30,067	\$56,145	\$37,417	\$10,125	-23.82%	-72.94%
Awards	875	\$1,328	\$1,601	\$9,092	\$10,100	66.07%	11.09%
Unemployment Insurance	230	\$0	\$0	\$0	\$8,474	NA	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Purchased Property Services	490 - 499	\$0	\$3,809	\$7,334	\$6,465	NA	-11.85%
Severance/Early Retirement Pay	213	\$3,943	\$7,803	\$1,677	\$6,274	12.32%	274.24%
Other Purchased Services	593	\$368,245	\$300,805	\$415,177	\$5,115	-65.67%	-98.77%
Travel	580	\$11,351	\$5,729	\$7,069	\$4,998	-18.54%	-29.30%
Rentals	440	\$8,194	\$7,004	\$5,315	\$4,849	-12.29%	-8.78%
Advertising	540	\$4,329	\$11,059	\$4,609	\$3,599	-4.51%	-21.93%
Bank Service Charges	871	\$5,418	\$249	\$40	\$3,567	-9.92%	8818.50%
Professional Development	748	\$0	\$300	\$0	\$3,263	NA	NA
Overtime Salaries	140	\$4,468	\$3,857	\$6,056	\$3,190	-8.08%	-47.32%
Cleaning Services	420	\$6,840	\$6,840	\$6,840	\$2,740	-20.44%	-59.94%
Postage and Postage Machine Rental	532	\$1,450	\$2,693	\$646	\$2,690	16.71%	316.09%
Computer Hardware	741	\$13,668	\$39,880	\$167,067	\$2,403	-35.25%	-98.56%
Group Life Insurance	221	\$1,848	\$2,325	\$2,210	\$2,048	2.61%	-7.34%
Group Accident Insurance	223	\$1,449	\$1,845	\$1,229	\$1,256	-3.51%	2.19%
Periodicals	650	\$979	\$616	\$599	\$840	-3.76%	40.30%
Official Bond Premiums	525	\$701	\$701	\$701	\$680	-0.76%	-3.00%
Student Transportation Services	510	\$0	\$0	\$0	\$388	NA	NA
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$314	NA	NA
Other Communication Services	533 - 539	\$3,302	\$7,096	\$0	\$0	-100.00%	NA
Other Supplies and Materials	615, 660 - 689	\$383	\$0	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$300	\$0	\$309	\$0	-100.00%	-100.00%
Equipment Purchase over the LEA's Cap. Threshold	735	\$3,085	\$0	\$131,530	\$0	-100.00%	-100.00%
Wireless Equipment	743	\$0	\$1,026	\$8,790	\$0	NA	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,189	\$530	\$0	\$0	-100.00%	NA
Overhead and Operational Total		\$3,310,357	\$3,276,345	\$3,755,187	\$3,303,511	-0.05%	-12.03%
Non Operational							
Redemption of Principal	831	\$1,980,328	\$2,313,622	\$2,270,321	\$2,339,053	4.25%	3.03%
Interest	832	\$793,928	\$292,843	\$540,267	\$563,826	-8.20%	4.36%
Construction Services	450	\$119,305	\$147,248	\$67,718	\$208,048	14.91%	207.23%
Improvements Other Than Buildings	715	\$14,360	\$0	\$43,518	\$107,647	65.47%	147.36%
Non - Certified Salaries	120	\$92,676	\$95,439	\$88,195	\$92,497	-0.05%	4.88%
Certified Salaries	110	\$46,592	\$50,415	\$67,912	\$65,083	8.72%	-4.17%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Rentals	440	\$46,314	\$39,497	\$63,256	\$50,737	2.31%	-19.79%
Equipment	730	\$33,710	\$31,566	\$102,526	\$38,547	3.41%	-62.40%
Bank Service Charges	871	\$5,315	\$41,150	\$27,424	\$10,366	18.17%	-62.20%
Other Professional and Technical Services	319	\$7,733	\$1,669	\$10,059	\$9,925	6.44%	-1.33%
Social Security Noncertified	211	\$7,405	\$7,454	\$6,553	\$6,593	-2.86%	0.61%
Teacher Retirement Fund, After 7-1-95	216	\$6,151	\$5,143	\$6,986	\$6,412	1.04%	-8.22%
Social Security Certified	212	\$3,694	\$3,832	\$5,237	\$4,978	7.74%	-4.94%
Repairs and Maintenance Services	430	\$4,859	\$1,513	\$3,751	\$3,822	-5.82%	1.89%
Miscellaneous Objects	876 - 899	\$7,531	\$1,843	\$5,835	\$2,480	-24.25%	-57.50%
Operational Supplies	611	\$3,152	\$8,246	\$5,816	\$1,429	-17.95%	-75.44%
Other Purchased Services	593	\$0	\$0	\$0	\$732	NA	NA
Licensed Employees	135	\$1,708	\$1,765	\$1,785	\$299	-35.32%	-83.25%
Group Health Insurance	222	\$0	\$0	\$973	\$295	NA	-69.68%
Teacher Retirement Fund, Prior to 7-1-95	215	\$139	\$99	\$95	\$169	5.06%	78.61%
Awards	875	\$1,145	\$0	\$0	\$150	-39.84%	NA
Public Employees Retirement Fund	214	\$9	\$0	\$14	\$3	-24.87%	-80.00%
Group Accident Insurance	223	\$0	\$0	\$5	\$2	NA	-59.49%
Group Life Insurance	221	\$0	\$0	\$5	\$1	NA	-79.49%
Equipment Purchase over the LEA's Cap. Threshold	735	\$14,258	\$0	\$8,968	\$0	-100.00%	-100.00%
Travel	580	\$230	\$0	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$4,121	\$3,966	\$2,424	\$0	-100.00%	-100.00%
Computer Hardware	741	\$46,760	\$82,409	\$0	\$0	-100.00%	NA
Non Operational Total		\$3,241,424	\$3,129,718	\$3,329,643	\$3,513,094	2.03%	5.51%
Grand Total		\$14,030,823	\$14,357,428	\$14,409,979	\$14,737,776	1.24%	2.27%